

General Information

Louisiana Revised Statute 47:303(D) provides that the Secretary of the Louisiana Department of Wildlife and Fisheries may not register or issue a certificate of registration on any new boat or vessel purchased in the state until satisfactory proof has been presented certifying that all state, municipal, school board, and/or parish sales taxes have been paid. Nor may he register or issue a certificate of registration on any boat or vessel brought into this state until satisfactory proof has been presented certifying that all state, municipal, school board, and/or parish use taxes have been paid.

This certification form must be signed by the purchaser of any boat subject to the provisions of the statute.

In the case of a boat brought into Louisiana from another state, the certification must also be signed by a tax officer or other authorized representative of the Louisiana Department of Revenue and a representative of the parish. If any

sales taxes are due, they must be paid directly to the Department of Revenue and/or such payment noted on the signed certificate.

In the case of boats bought from a Louisiana dealer or builder, any sales taxes due must be paid to the dealer or builder for payment to the Department of Revenue. This form must be completed and signed by both the dealer or builder and the purchaser certifying that such payment was made.

In the case of a boat that is less than ten years old and purchased from a prior user in Louisiana, the certificate must be signed by the purchaser, and a tax officer or other authorized representative of the Louisiana Department of Revenue. If the boat is ten years old or older, the purchaser may go directly to the Department of Wildlife and Fisheries to obtain a new registration certificate. The prior owner's registration certificate must be properly signed over, and a notarized bill of sale must accompany the certificate.

Louisiana Department of Revenue Regional Offices

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